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The visit of Toscanini with the so-called La Scala Orchestra and the arrival of Mengelberg to conduct the National Symphony Orchestra, now absorbed by the Philharmonic, will without doubt be remembered and discussed by thousands of music lovers who cannot recall a single new composition in any of their programs. So too in their recollections of opera these music lovers will talk not of Korbald or even Verdi but of JERITZA and CHALAPIN.

The only new things of the past year which really aroused comment were the forthgivings of the young Italian school, and already the compositions of these brilliant impressionists are piling. What seemed at first to be substance has been recognized as manner and in many instances mere mannerism. In the final analysis, the salient feature of 1921, so far as that year concerns Americans, was the autumn return of the Germans and their art. RICHARD STRAUSS easily proved himself to be still the foremost composer in the world, while BACHAUS, ELLY NEX and others showed that German efficiency was still a potent factor in the domain of instrumental musical performance.

Congress in the New Year.

Whatever this new year may have in store for the American people in respect of natural activities like industry and business, Congress can determine a large measure of the public welfare by its attitude and action on taxation.

A sound and reasonable tax system is of more importance to the country in dollars and cents than all the money that could be safely saved for it by disarmament. It is of more importance, very much more, than the interest owed on our Treasury loans to foreign governments—of more importance in the long run than the principal itself of that foreign debt.

It is of more importance than our own national debt and all the international problems which it is our lot to share.

A sound and reasonable tax system is essential to the welfare of the general public, because the nation's industrial plants cannot provide the work and create the wealth upon which the happiness of the country depends when they are impeded and stalled by oppressive taxes. It is essential to the financial ease of the national Treasury itself, which cannot draw adequate revenues from sources that are dried up by withering tax methods. It is essential to our fullest cooperation in the working out of the world's problems, which require our financial bounty so dependent upon our economic vigor and strength.

Congress will not hoe its row in the work of industrial reconstruction and business revival unless it so changes the excessive income surtaxes and so modifies all tax restrictions as to stop driving capital out of active industrial life, stop chloroforming incentive, initiative and expansion—stop hamstringing the wheel horses in the nation's industrial four-in-hands.

If Congress will free the economic machinery which is now partially or wholly deadlocked by unscientific and indefensible tax measures it will help enormously to start the country on a new year of returning prosperity and growing happiness.

When the vicious and destructive taxes are wiped out it will cost less to get out raw materials from the soil, the mine and the forest. It will cost less to haul them to the mill and factory, to turn them into finished products, to haul them in turn to the distributing markets and sell them.

When it costs less to do all this necessary work it will cost less to eat, to rent houses and to live. And when it costs less to live every worker can do more for himself and more for the world.

New Year's greetings to the United States Congress, and may it do its part toward making this a prosperous and happy New Year for the country!

A Pinafore Revolutionist.

The English periodical *Looking Forward* invites us to look upon GILBERT, the jingling topsyturvydom satirist, as the promoter of a post Victorian social revolution. It is rather a large demand and the publication tacitly admits it. "Few have thought," it remarks, "that the gray gentleman with side whiskers and a little place at Harrow," the barrister J. P. and property owner, was anything but a supporter of things as they are."

Few indeed, and were the Bab Balladist alive it is very certain that he would not be among the few. To this also *Looking Forward* assents, saying that to GILBERT himself, as well as to others, his life appeared to be the embodiment of comfortable conservatism. None the less the assertion is made that GILBERT, consciously or unconsciously, was a revolutionist and that "he did more to cut away the props of the old world, to prepare the unthinking masses for the change, than any who deliberately preached against established order."

military ignoramus to high commands, a practice which in the Boer war and even in the world war England had cause to regret. The Gilbert Major-General sings:

"When I know what progress has been made in modern gunnery, When I know more of tactics than a novice in a nursery, In short, when I've a smattering of elementary strategy, You'll say a better Major-General!"—&c.

In "The Sorcerer," in "The Mikado" and in "The Gondoliers" GILBERT shies a stone at those favorite targets for his ridicule, pride of birth, dukes and the wholesale distribution of titular honors. Here we have *Aline Sangacure* in the 7,037th direct descendant from HELEN of Troy, and *Pooh Bah* tracing his ancestry back to "a primordial atomic globule." And hitting at promiscuous distribution of honors, there is the picture of an ideal state in which:

"Lord Chancellors were cheap as sparrows, And Bishops in their shovel hats Were plentiful as tabby cats. In point of fact, too many; Ambassadors dropped up like hay, Prime Ministers and such as they Grew like asparagus in May, And Dukes were three a penny."

It is wholly conceivable that the stinging Gilbertian satire, carried on the wings of SULLIVAN's fascinating music, may have done something to impregnating the British atmosphere with what Sir Leicester Dedlock would have regarded as distinctly a Wat Tyler opening of the floodgates of social dissolution. But, granting that the Gilbertian ridicule did help in toppling over that smug Victorian prig which Dickens had undermined, the gap between that feat and working a social revolution is a wide one. If, indeed, there has been such a revolution in England, surely it is the great war, far more than all of GILBERT's shafts, barbed with keen wit as they were, that has wrought it.

America's Benefactions in 1921.

For a year of economic stress 1921 was remarkable for the number and size of the donations and bequests to educational and charitable institutions and to works of public welfare. The General Education Board gave for the floodgates of social dissolution. But, granting that the Gilbertian ridicule did help in toppling over that smug Victorian prig which Dickens had undermined, the gap between that feat and working a social revolution is a wide one. If, indeed, there has been such a revolution in England, surely it is the great war, far more than all of GILBERT's shafts, barbed with keen wit as they were, that has wrought it.

This country was not the sole beneficiary of these bounties. The pressing and immediate needs of other lands were met, as were the cultural and educational demands of countries still suffering from the effects of the world war. For the famine stricken districts of Russia \$20,000,000 was appropriated by Congress to be expended for seed grain, corn, preserved milk and other food supplies and for the transportation of these supplies to Russian ports. Earlier in the year the nation generously responded to the call for food and clothing from the people of the war devastated regions of the Near East and from the sufferers by the three great Chinese floods. It also sent \$7,250,000 to the relief of the famine stricken districts of China. There were besides some notable private benefactions to institutions in foreign lands; CLEVELAND H. DODGE gave \$50,000 to Robert College, Constantinople; JOHN WENAMAKER erected a building in Moscow to aid the Young Men's Christian Association in its Russian work, and the Rockefeller Foundation appropriated 27,000,000 crowns for the Institute of Health at Prague and \$3,000,000 for the University of Brussels.

The year has also seen the completion of the Pekin Union Medical College and Hospital, which was built and equipped by the Rockefeller Foundation, and its dedication on September 16. The beautiful memorial quadrangle with the Harkness tower at Yale, the gift to the university of Mrs. STEPHEN V. HARKNESS of this city, was opened early in the year. The building to be used by the Visiting Nurse Service and erected by Mrs. JACOB H. SCHIFF as a memorial to her husband is nearing completion, as is the Fifth Avenue Hospital, formed by the union of the Hahnemann Hospital and the Laura Franklin Hospital, and built largely with the help of funds collected in New York city. The new home being built for the Society for the Prevention of Cruelty to Children, for which Mr. and Mrs. ARTHUR HOCKESSER gave \$4,000,000, is so well under way that its occupation within a few months seems now certain. The project for a great center of medical teaching and research by the alliance of Columbia University and the Presbyterian Hospital, which had been for some time under consideration, became an actuality in the last summer through gifts of site, buildings and endowments amounting to more than \$11,000,000.

Besides a bequest by Mr. CONVERSE to the Metropolitan Museum of Art this institution also benefited by an art collection valued at \$1,000,000 presented to it by MICHAEL DRECHER. The Brooklyn Institute of Arts and Sciences was enriched by a gift of \$250,000 from A. A. HEAVE. Most of

the hospitals of the city either received gifts during the year or had bequests made to them. One of the most recent of these bequests was that of \$100,000 left by Miss HELEN COLE to Roosevelt Hospital. A. BARTON HERBERT a few days ago announced the donation of \$500,000 to the Hepburn Hospital at Ogdensburg, to which he had previously given \$400,000.

The contributions to colleges and universities were usually designated for special studies or departments. Mr. BAKER's gift to Cornell was to be applied to a new chemical laboratory. Harvard received a contribution of \$200,000 from a friend at Plymouth, Massachusetts, to be devoted to the investigation of the origin and cure of cancer, and a gift from the Rockefeller Foundation of \$1,785,000 for the establishment of a school of public health. Columbia University received \$2,000,000 from the same foundation for its medical department. Both the Massachusetts Institute of Technology and Wellesley College received large bequests under the will of FRANCIS A. FOSTER. Three members of the faculty of the University of Pennsylvania donated \$500,000 in cash and equipment to a dermatological research laboratory. The Teachers College received two donations, one from FELIX M. WARBURG to found a chair of civic education, another from Mrs. H. H. JENKINS for the endowment of a department of nursing. The General Education Board gave to colleges and universities \$18,205,000 for teachers' salaries and \$21,210 for cooperation with State universities and State departments of education in Southern States in the field of secondary and rural education. It expended \$143,000 for educational surveys and \$1,134,700 on colleges and training schools for the negro.

The total of the benefactions of the year is less, no doubt, than that of 1920, when the Rockefeller gifts aggregated \$474,000,000 and the bequests of HENRY C. FRICK, estimated at that time at \$60,000,000, were announced, and when more than \$18,000,000 was distributed by the will of GEORGE EASTMAN of Rochester. The year 1914, when the total gifts of Americans amounted to \$315,000,000, was another remarkable year in the philanthropic annals of this country. One of the characteristics of the gifts and bequests of 1921 was the great number of beneficiaries to whom they fell. The benefactions, a man versed in charitable affairs said, were more diversified than in usually the case; charitable persons made donations to many institutions instead of confining themselves to one or two, while in wills property was often bequeathed to as many as thirty or forty different institutions.

The amount of the unrecorded benefactions was perhaps as great as in any past year. One of the best evidences of this was the generous outpouring of gifts all over the United States to bring comfort and help to the poor and to the unemployed during the holiday season. America in 1921 responded to the charitable demands made upon her as she has always responded, hard times or no hard times, with open handed generosity and liberality.

Suffering in the Coal Fields.

Elsewhere and conspicuously on this page THE NEW YORK HERALD prints to-day two telegrams, one from an official of the United Mine Workers of America, the other from a Pennsylvania mine operator, concerning the causes of the distress which now exists among coal miners of central Pennsylvania.

This correspondence completely illuminates the situation and so clearly reveals the attitude of union politician and operator that it requires no exposition here.

The cedars look from Lebanon, where deep in cleft and cranny For ages long their mighty roots have pierced the nether gloom. Afar below they see in flower the groves of Zebadani.

The groves of Zebadani with their plink pomegranate bloom. The cedars lean from Lebanon, their boughs forever growing, Whether the mountain winds breathe low or shouts the streaming gale; Long leagues beyond the plunging slopes and levels intervening They mark the river portals and the shattered shrines of Baal.

The cedars lift on Lebanon their boles that are as hoary As are the giant temple stones that Solomon built upon When in Jerusalem he reigned, empancled in glory. And when the Queen of Sheba came from kingdoms of the sun.

The cedars tower on Lebanon above the gaping valleys And through the wastes of centuries have ceased not to aspire. Since from their prime of harborage swept forth the fleet oared galleys, And watchmen on the wall cried hail to Hiram, King of Tyre.

The cedars now on Lebanon with dominant perisels Have bent their lonely eryle though their kin were sacrificed. Their dearest memory being this—across the purple distance They viewed the wonder of the star that told the birth of Christ.

CLINTON SCOLLARD.

Warning to the Charitable.

Demand Credentials From Solicitors for Russian Relief.

TO THE NEW YORK HERALD: Will you kindly give this letter publicity through your columns, as it concerns your readers very much and may prevent the misappropriation of much material and money that should go to the relief of the starving Russians?

Readers are urged to give no money or material to unauthorized representatives or to persons who cannot give a legitimate receipt. Any activities that are being run under the name of the Friends of Soviet Russia must be approved in writing by the local secretary.

An enormous number of clothing bundles have been received by this office. Contributors are asked to send bundles for the next week or two. They will be collected as fast as the trucks can be sent out.

BERT MILLER.

Local Secretary Friends of Soviet Russia.

New York, December 31.

A Service Man Protests.

Trick Employed by Detected Criminals to Obtain Sympathy.

TO THE NEW YORK HERALD: Please accept the thanks of one of a body of real Americans for your editorial article entitled "A Dead Robber's Record."

The records show that the suspended sentences are reaching an alarming number. A man is arrested for a hold-up, is let out on \$5,000 bail and does the same trick again while he is waiting to be tried. It is very nearly time that no bail should be allowed any holdup man.

There is another matter I would like to call to your attention. Any man who gets in trouble these days cries "Service man!" If the police, the people and the reporters would investigate they would find in many cases that the accused was never in the army or the navy. The mere fact that a man wears a bronze or silver service button does not mean anything, as anybody can buy all he wants for 25 cents each. Before classing these criminals as service men who not make them show an honorable discharge? This would help the man who was really in service.

A FORMER TANKER.

New York, December 31.

Again the Three Hs.

Mr. Hoover Repeating at Washington His College Experience.

TO THE NEW YORK HERALD: Twenty-seven and twenty-eight years ago, when we were students together at Stanford University, the same causes that are in campus politics was led by the three Hs—Hinsdale, Hoover, Hicks. Hinsdale, now a lawyer at Sacramento, Cal., was president of the student body; Hoover, now Secretary of Commerce in Washington, was the student body treasurer; Hicks, now a lawyer at Rockfield, Ill., was football manager.

It is an interesting literal coincidence that to-day at Washington three not inconspicuous Cabinet members are the three Hs again—Hughes, Secretary of State; Hoover, Secretary of Commerce; Hays, Postmaster-General. Hoover again sandwiched between two lawyers!

In the old undergraduate days Hoover never had much use for the fraternal or social element. In little more than a decade after his graduation he gave \$10,000 cash toward founding on the Stanford campus a building to be used as a common meeting place for unclassified alumni and undergraduates, and nine years ago he was elected one of the fifteen trustees of Stanford and last year he gave his alma mater a collection of waste documents from many European countries altogether really valued at \$50,000.

ARCHIE RICH.

New York, December 31.

Two Great Discoveries.

Invention of the Bronx Cocktail and the Club Sandwich.

TO THE NEW YORK HERALD: In telling of the sale of a former saloon at 147 Brook avenue, The Bronx, you reported that it "is said to be the place where the first Bronx cocktail was mixed." Other newspapers printed the same statement, adding that "Billy Gibson's Criterion restaurant also claims that distinction."

What I want to know definitely and accurately is possible is the location of the saloon where the first Bronx cocktail was really mixed. By way of payment I give in return the birthplace of the club sandwich. It was at the Pennsylvania Club at Long Branch, when it was a gilded palace of chance, that the delectable combination of sliced chicken, bacon, lettuce and mayonnaise had its origin.

A. M. S.

New York, December 31.

The Unknown Year.

All of the years that fought and bled, Of all the years that now are dead, We wonder if there could be shown A year that died for us unknown? M. W.

The Cedars of Lebanon.